COMMITTEE ON LEGISLATIVE RESEARCH OVERSIGHT DIVISION

FISCAL NOTE

<u>L.R. No.</u>: 1390-01 <u>Bill No.</u>: HB 431

Subject: Revenue Dept.; Taxation and Revenue - General; Taxation and Revenue - Income

Type: Original

Date: February 3, 2009

Bill Summary: Allows for the extension of certain county taxes upon voter approval

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND				
FUND AFFECTED	FY 2010	FY 2011	FY 2012	
Total Estimated Net Effect on General Revenue Fund	\$0	\$0	\$0	

ESTIMATED NET EFFECT ON OTHER STATE FUNDS				
FUND AFFECTED	FY 2010	FY 2011	FY 2012	
Total Estimated Net Effect on <u>Other</u> State Funds	\$0	\$0	\$0	

Numbers within parentheses: () indicate costs or losses.

This fiscal note contains 5 pages.

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ESTIMATED NET EFFECT ON FEDERAL FUNDS				
FUND AFFECTED	FY 2010	FY 2011	FY 2012	
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0	

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)				
FUND AFFECTED	FY 2010	FY 2011	FY 2012	
Total Estimated Net Effect on FTE	0	0	0	

- □ Estimated Total Net Effect on All funds expected to exceed \$100,000 savings or (cost).
- ☐ Estimated Net Effect on General Revenue Fund expected to exceed \$100,000 (cost).

ESTIMATED NET EFFECT ON LOCAL FUNDS				
FUND AFFECTED	FY 2010	FY 2011	FY 2012	
Local Government	\$0	\$0	\$0	

FISCAL ANALYSIS

ASSUMPTION

Officials from the **State Tax Commission**, **St. Louis County Government**, **Cass County** assume there will be no fiscal impact to their agency.

Oversight assumes this proposal is discretionary and would have no local fiscal impact without action by the governing body.

Oversight sent response requests to the following counties: Clinton County Commission, Bates County Commission, Butler County Commission, Callaway County Commission, Camden County Commission, Cass County Commission, Cole County Commission, Johnson County Commission, Laclede County Commission, Lincoln County Commission, Marion County Commission, Miller County Commission, Monroe County Commission, Nodaway County Commission, Pemiscot County Commission, Perry County Commission, Scotland County Commission, Taney County Commission, Texas County Commission, Warren County Commission and Webster County Commission. No response was received.

FISCAL IMPACT - State Government	FY 2010 (10 Mo.)	FY 2011	FY 2012
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
FISCAL IMPACT - Local Government	FY 2010 (10 Mo.)	FY 2011	FY 2012
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

FISCAL IMPACT - Small Business

No direct fiscal impact to small businesses would be expected as a result of this proposal.

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FISCAL DESCRIPTION

The proposed legislation appears to have no fiscal impact.

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

State Tax Commission St. Louis County Cass County

NOT RESPONDING

Clinton County Commission Bates County Commission Butler County Commission Callaway County Commission **Camden County Commission Cass County Commission Cole County Commission** Johnson County Commission **Laclede County Commission Lincoln County Commission** Marion County Commission Miller County Commission Monroe County Commission **Nodaway County Commission Pemiscot County Commission Perry County Commission Scotland County Commission Taney County Commission Texas County Commission** Warren County Commission Webster County Commission

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> Mickey Wilson, CPA Director February 3, 2009